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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name Seward & Kissel LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1200 G Street, N.W., Suite 350, Washington, D.C. 20005			
3. Principal Place of Business (if different from line 2) City: New York State/Zip (or Country) New York 10004			
4. Contact Name Paul T. Clark, Esq.	Telephone 202 737-8833	E-mail (optional) clark@sewkis.com	5. Senate ID # 34898-000
7. Client Name <input type="checkbox"/> Self Merrill Lynch & Co., Inc.			6. House ID # 31627004

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-Dec
9. Check if this filing amends a previously filed version of this report 10. Check if this is a Termination Report , Termination Date _____

11. No Lobbyin

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000

\$10,000 or more , \$ _____
Income (nearest \$20,000)

Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000

\$10,000 or more , \$ _____
Expenses (nearest \$

14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of

Method A. Reporting amounts using LDA definiti

Method B. Reporting amounts under section 6033 Internal Revenue Code

Method C. Reporting amounts under section 162(Internal Revenue Code

Signature _____

Printed Name and Title _____

FD-2 (REV. 6/98)

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Registrant Name Seward & Kissel LLP

Client Name Merrill Lynch & Co., Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each cod information as requested. Attached additional page(s) as needed.**

15. General issue area code BAN (one per page)

16. Specific lobbying issues

Possible amendments to the Federal Deposit Insurance Act.

17. House(s) of Congress and Federal agencies contacted

Check if None

U.S. House of Representatives

U.S. Senate

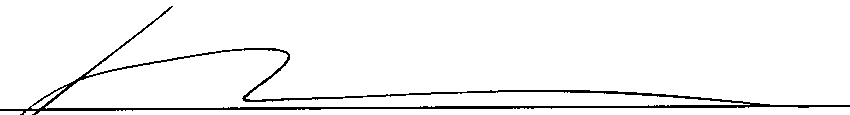
18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Paul T. Clark, Esq.	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature



Date August 13, 2004

Printed Name and Title Paul T. Clark, Esq./Partner

Form LD-2 (Rev. 6/98)

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